



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

31 Mineral 0687 Albertain K-12 Schools

0577 Albertain K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	1,278,872.32	1,267,859.32	0.00	11,013.00	0.00	0.00
21XX Support Services - Students	98,735.49	98,735.49	0.00	0.00	0.00	0.00
22XX Educational Media Services	61,611.14	61,611.14	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	54,826.64	54,826.64	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	146,081.05	146,081.05	0.00	0.00	0.00	0.00
25XX Support Services - Business	73,127.49	26,956.03	46,171.46	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	186,156.89	177,643.89	0.00	8,513.00	0.00	0.00
27XX Student Transportation Services	86,765.07	86,765.07	0.00	0.00	0.00	0.00
31XX Food Services	58,805.44	58,805.44	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	20,376.21	20,376.21	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	95,653.12	95,653.12	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	60,088.47	0.00	0.00	60,088.47	0.00	0.00
Totals	2,221,099.33	2,095,313.40	46,171.46	79,614.47	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,221,099.33					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

Line A					<u>2018 Calculated Rate</u>	<u>2018 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 0577 Alberton K-12 Schools	Indirect/Direct	46,171.46 / 2,095,313.40		2.20%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0577 Alberton K-12 Schools	0.0144	0.0131	0.0134	0.0142	2.20%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0577 Alberton K-12 Schools	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0577 Alberton K-12 Schools	0.0144	0.0131	0.0134	0.0142	

Line E Five Year Average with 5% Discount	<u>LE</u>				<u>2018</u>	<u>LE Reclaasified Rate</u>
	0577 Alberton K-12 Schools				1.46%	

Line F Average of LE's contained under one School System Code (SS)				<u>2018</u>	<u>SS Reclaasified Rate</u>
	0687 Alberton K-12 Schools			1.46%	

Your Preliminary Rate by School System (SS) is:

This same rate is applied to both EL and HS in the same SS

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

31 Mineral 0688 Superior K-12 Schools

0579 Superior K-12 Schools

Expenditure Function	Excluded Costs					
	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	1,972,928.84	1,972,928.84	0.00	0.00	0.00	0.00
21XX Support Services - Students	199,327.57	199,327.57	0.00	0.00	0.00	0.00
222X Educational Media Services	74,013.18	74,013.18	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	167,639.60	167,639.60	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	345,956.10	345,956.10	0.00	0.00	0.00	0.00
25XX Support Services - Business	114,826.22	10,655.60	104,170.62	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	353,112.42	337,868.42	0.00	15,244.00	0.00	0.00
27XX Student Transportation Services	229,019.59	130,408.59	0.00	98,611.00	0.00	0.00
31XX Food Services	83,780.94	83,780.94	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	18,198.75	18,198.75	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	134,896.61	134,896.61	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	57,527.27	0.00	0.00	57,527.27	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	55,145.78	0.00	0.00	55,145.78	0.00	0.00
Totals	3,806,372.87	3,475,674.20	104,170.62	226,528.05	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	3,806,372.87					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

Line A				<u>2018 Calculated Rate</u>	<u>2018 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 0579 Superior K-12 Schools	Indirect/Direct	104,170.62 / 3,475,674.20	3.00%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0579 Superior K-12 Schools	0.0173	0.0174	0.0174	0.0175	3.00%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0579 Superior K-12 Schools	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0579 Superior K-12 Schools	0.0173	0.0174	0.0174	0.0175	

Line E Five Year Average with 5% Discount	<u>LE</u>			<u>2018</u>	<u>LE Reclaasified Rate</u>
	0579 Superior K-12 Schools			1.89%	

Line F Average of LE's contained under one School System Code (SS)		<u>2018</u>	<u>SS Reclaasified Rate</u>
0688 Superior K-12 Schools	Your Preliminary Rate by School System (SS) is:	1.89%	
This same rate is applied to both EL and HS in the same SS			

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

31 Mineral 0690 St Regis K-12 Schools

0582 St Regis K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	1,544,883.64	1,544,883.64	0.00	0.00	0.00	0.00
21XX Support Services - Students	50,090.09	50,090.09	0.00	0.00	0.00	0.00
222X Educational Media Services	41,661.67	41,661.67	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	244,467.30	244,467.30	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	88,558.93	88,558.93	0.00	0.00	0.00	0.00
25XX Support Services - Business	51,594.48	19,242.85	32,351.63	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	294,883.82	247,684.82	0.00	47,199.00	0.00	0.00
27XX Student Transportation Services	272,018.37	165,518.37	0.00	106,500.00	0.00	0.00
31XX Food Services	63,414.72	63,414.72	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	25,393.41	25,393.41	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	100,248.63	100,248.63	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	3,000.00	0.00	0.00	3,000.00	0.00	0.00
Totals	2,780,215.06	2,591,164.43	32,351.63	156,699.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,780,215.06					

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	LE 0582 St Regis K-12 Schools	Indirect/Direct	32,351.63 / 2,591,164.43		1.25%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0582 St Regis K-12 Schools	0.0105	0.0120	0.0122	0.0125	1.25%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0582 St Regis K-12 Schools	0.0187	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0582 St Regis K-12 Schools	0.0187	0.0120	0.0122	0.0125	

Line E Five Year Average with 5% Discount	<u>LE</u>				<u>2018</u>	<u>LE Reclaasified Rate</u>
	0582 St Regis K-12 Schools				1.29%	

Line F Average of LE's contained under one School System Code (SS)		<u>2018</u>	<u>SS Reclaasified Rate</u>
0690 St Regis K-12 Schools	Your Preliminary Rate by School System (SS) is:	1.29%	
This same rate is applied to both EL and HS in the same SS			

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

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